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Sughrue

SUGHRUE MION, PLLC

2100 Pennsylvania Avenue, NW
Washington, DC 20037-3213T 202.293.7060
F 202.293.7860

www.sughrue.com

Peter A. McKenna

T (202) 663-7399
PMcKenna@sughrue.com

February 26, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450



Re: U.S. Divisional Application of Serial No.: 09/708,514
 Application of Tsuyoshi KITAHARA
 INK-JET RECORDING HEAD AND METHOD OF MANUFACTURING THE
 SAME
Assignee: SEIKO EPSON CORPORATION
 Our Ref: Q80114

Dear Sir:

This is a request for a Divisional Application of pending prior Application No. 09/708,514 (Confirmation No. 1708) filed November 16, 2000 of Tsuyoshi KITAHARA entitled INK-JET RECORDING HEAD AND METHOD OF MANUFACTURING THE SAME.

This application is being filed under 37 C.F.R. § 1.53(b). Enclosed is a specification, including the claims and abstract, 22 sheets of drawings, and a copy of the Declaration as filed in the prior application.

The prior application is assigned to Group Art Unit 2861.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	1999-321328	November 11, 1999
Japan	1999-328458	November 18, 1999
Japan	2000-19135	January 27, 2000
Japan	2000-290507	September 25, 2000

The priority documents were filed in parent Application No. 09/708,514.

The Government filing fee is calculated as follows:

Total claims	17 - 20	=		x	\$18.00	=	\$0.00
Independent claims	3 - 3	=		x	\$86.00	=	\$0.00
Base Fee							\$770.00

TOTAL FILING FEE**\$770.00**



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A check for the statutory fee of \$770.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

The application is timely filed.

Respectfully submitted,

SUGHRUE MION, PLLC
Attorneys for Applicant

By Peter A. McKenna
Peter A. McKenna
Registration No. 38,551

SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

WASHINGTON OFFICE

23373

CUSTOMER NUMBER